

LEWIS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(AND STATE/LOCAL FINANCIAL ASSISTANCE)
For the Year Ended December 31, 2004

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards and the Schedule of State and Local Financial Assistance are prepared on the same basis of accounting as the county's financial statements. The county uses accrual basis of accounting for all funds except governmental funds, which uses the modified accrual basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the county's portion, may be more than shown.

NOTE 3 - FEDERAL FOREST

Note 3 was not applicable for the 2004 year.

NOTE 4 - NOT AVAILABLE (N/A)

The county was unable to obtain another identification number.

